

SASKATCHEWAN AND ALBERTA.

and pedlars, regulating speed on highways, granting aid to agricultural societies, the destruction of noxious weeds, the acquiring of land for public purposes, the erection of municipal buildings and similar matters. They have charge of the collection of school taxes in rural districts within the limits of the municipality. In order to perform permanent improvements a rural municipality can borrow by debentures.

The rural municipalities have authority to collect certain license fees, but taxation constitutes their principal source of revenue. Each council appoints its own auditor, but the books of the municipality are subject to departmental inspection. Under conditions that vary with the provinces the electors of the municipalities may vote to come into provincial, group or co-operative hail insurance schemes. They are not allowed to bonus railways or commercial enterprises of any kind. The method of election varies with the provinces. In Alberta, for instance, the council is elected at large by the electors of the municipality, and the reeve is chosen at the first meeting of the council; in Saskatchewan the reeve only is elected at large and each of the six councillors is chosen by a division of a township and a half; in Manitoba the Council consists of the reeve and six or four councillors as determined by by-law. A secretary-treasurer appointed by the council levies the assessment and collects the taxes.

Villages.—In Saskatchewan 100 people must be actually resident in a hamlet before it can claim village incorporation. The number is counted by a person sent from the Department of Municipal Affairs. Each village may levy, for taxation purposes, on land at its fair actual value, and on buildings and improvements at 60 p. c. of their value, but if two-thirds of the resident ratepayers desire, by written petition, that the assessment shall be based on land values only, the council may pass a by-law to that effect.

Under the Village Act of Alberta a village is not a corporate body and has only very limited powers. A village may be established where there is any centre of population containing 25 occupied dwelling-houses within an area not greater than 640 acres. The tax, which may not exceed 2 cents on the dollar, must be levied on the actual value of the lands in the village exclusive of the improvements thereon. A village may borrow money by debentures after obtaining authority from the Minister of Municipal Affairs.

In Manitoba, villages, as in the case of towns and cities, excepting Winnipeg and St. Boniface, are incorporated under the Municipality Act. A village must have 500 inhabitants within 640 acres. The census is taken under the direction of the council of the municipality. The council consists of the mayor and four councillors. The village council, as in the case of the council of every municipality in Manitoba, may pass by-laws for exempting any industry in whole or in part from taxation for any period not exceeding 20 years.

Towns.—In Saskatchewan a village must have at least 500 people actually resident therein, in order to become a town. The census must be taken by an official of the Department. Land is assessed at its fair actual value and improvements at not more than 60 p. c. of their